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ABSTRACT

The auditing concept is received from the perspective of one who has conducted audits since their inception. Using the case study approach, a number of the major issues which practitioners have confronted in the conduct of the audit are considered. The inherent conflicts in the auditor's role as an independent certifier of the results of the program, on the one hand, and as a technical advisor, on the other are treated. Program audit of the future will provide a valuable resource at the local level. It will be incorporated into ongoing educational programs and find application in all discipline areas. (Author/RC)

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EDUCATIONAL PROGRAM AUDITING: THE AUDITOR'S PERSPECTIVE

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I have been asked to present an auditor's perspective of educational program auditing as it has evolved some five years after its inception and implementation by the U.S.Office of Education. Born of the need to improve evaluation of federally funded educational projects, and to meet the general ultimatum for educational accountability, the concept of educational program audit was designed to be of use to school officials, project management, U.S.O.E. officials, and the community. To implement the concept of accountability, U.S.O.E. issued rather strict guidelines stipulating the scope, procedures, qualifications, roles and relationships among the major players in the accountability process. As originally defined, educational program auditing is..."a performance control system based upon external reviews designed to verify results of the evaluation of an educational program and to assess the appropriateness of evaluation procedures for determining the effectiveness of program operations and management."

Five years of experience with federally funded projects has pointed out to me that there are needs at the local level which are stimulating an evolutionary change in the role of the auditor-- if you will, aberrations of program auditing from the concepts originally conceived by the U.S. Office of Education.

Of particular note, is the tendency of a project director to call upon the auditor, an independent observer, to offer management or

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technical assistance. I believe this tendency arises to fulfill a need which has not been met by the evaluator, i.e., the evaluator rarely becomes an active participant in the management process. My experience has been that evaluation has focused upon the development of measurement devices and rarely, if ever, provided technical assistance as called for in the federal guidelines. Although the reasons for this deficiency are understandable, I believe this factor has impacted upon the development of a new role for the educational program auditor.

Historically the term evaluation has almost always been conceived of as an after-the-fact activity, and one primarily of gathering data and measuring according to the precepts of scientific methods. Research oriented evaluation was considered to be the purest form and no highly trained evaluator would risk jeprodizing the experimental nature of the study by intervening while the study was in progress. However, since many of the projects were designed as demonstration rather than pure research projects, the need for receiving immediate and continuous feedback information was not being met. Projects usually retained evaluators who were research oriented, who generally lacked knowledge of program management skills or requirements or, most important, did not see participation in management decisions as their role. In spite of U.S.O.E.'s resolve to combat these tendencies through implementation of a newly defined concept of accountability, with specific emphasis on changing the role of the evaluator to that of an integral member of the management team and on evaluation as a fundamental management function- in spite of these efforts, we have not evidenced widespread changes in evaluation procedures or findings.

Coupled with this tendency among evaluators has been the tendency to select project managers who are highly respected in their given field, but

who may have had no previous management experience in directing a comprehensive project. Nor did they understand that evaluation(or audit) could be anything but a threat to the success of their project.

These factors have stimulated a need reaction into which the educational program auditor quite naturally was looked toward to fulfill the vacuum. I say, quite naturally, to the extent that program auditors were skilled in reviewing technical operations and management processes.

Whether or not it was the program auditors mission, as established by federal guidelines, auditors found themselves called upon to offer management and technical assistance. The following list indicates some of the services we were called upon, by the project director, to render and in which we found it necessary to step out of the auditors role to offer.

1. Provide informal workshops which presented an overview of characteristice of evaluation designs as required in federally funded programs.

2. Provided informal workshops in program management technics characteristic of all educational programs in general.

3. Disseminated information on successful practices through referral of key personnel at other project sites.

4. Provided audit reports in some instances where evaluators had failed to furnish required reports.

5. Identified program areas in need of technical assistance and suggested clearinghouses which supplied lists of qualified persons.

6. Advised on publication of dissemination packages so that other localities could learn of successful practices.

It was also evident to me and my Associates that the federally imposed guidelines of a tripartite relationship-- the project director, the evaluator, the program auditor-- never really worked at the local level. This developed into a form of trifurcation which tended to inhibit the overall effectiveness of the parties involved. While I agree, philosophically, with the way USOE structured accountability guidelines, many local project officials viewed these requirements as externally imposed and necessary only to the extent of satisfying the funding agency. Without fully understanding the designated roles, and often perceiving the auditor only as an evaluator of the evaluator, project officials may have been prompted to develop alliances with the auditors. A larger factor, however, was simply the tendency to capitalize upon any outside expertise offered. There is now widespread evidence that when money is granted to implement a program at the local level, without imposing accountability guidelines, that part of that money will be used to purchase evaluation services and part of the money will be used to purchase some form of management assistance. Audit may or may not be included. In fact. one way of encouraging the acceptance of program audit in disinterested projects which we audited was to focus the audit activities on management evaluation so that the program staff would receive immediate feedback in their particilar area of responsibility. This usually resulted in quick acceptance of the audit concept which was then transferred to other program areas. Subsequent years of program auditing have not required much deviation from the prescribed auditor role because of the projects new found awareness of the benefits which could be derived from application of program audit processes.

In the current perspective of program auditing there would appear to

be a considerable amount of information which has not been assimilated into any form of comprehensive analysis of the overall effectiveness of program auditing at the local level. In fact, very little information is available which describes the impact of program auditing on project processes or accomplishments. To reasses the value of program audit, we need to know its impact upon:

> instructional program components, materials development components, community involvement components, staff development components, and management components.

Even more important, we need to know the impact of program audit upon evaluation designs and related evaluation activities. The ultimate concern is the impact that audit has had upon planning and decision making at the local level.

While I can see the answers to these questions as they pertain to the projects my own firm has audited, I am not aware of any comprehensive studies which deal with these questions directly. For example:

> 1. How did school boards, superintendents, and local administrators utilize audit findings?
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> 2. What kinds of program audit recommendations proved most valuable at the local level?
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> 3. What percentage of program audit recommendations were implemented?
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> 4. Did the program audit process result in perceptible improvements in particular projects?

My experience with the audit concept has been highly positive.There have been a large number of achievements in the projects with which we have worked. We have witnessed improved staff training, improved curriculum development activities, elimination of costly activities of a questionable nature and the resulting redirection of funds into more promising areas, improved management practices, greater dissemination efforts, elimination of redundant procedures, and utilization of data by local planners.

It is particularly noteworthy that much of our activity in conducting program audits has reduced or eliminated "component isolationism" which is common among project staff carrying out different responsibilities. Audit has been effective in awakening directors, coordinators, and teachers to each others' activities and the need for all staff to pull-in-the-same-direction for increased program effectiveness. My Associates and I have witnessed all of these marvelous results and hope they continue in the future.

The future perspective or emerging role of educational program audit is promising and exciting. It has grown stronger each year and appears to be focusing upon the improvement of overall program effectiveness at the local level. I believe that in the near future program audit will become an interventionist oriented activity utilizing practices already being tried out in many school districts and in several state departments of education. Selective intervention will require a working knowledge, on the part of the auditor, of projects at the local level, the reality of their conception, the nature of the personnel ~~who~~ operate them, the amount of ~~real~~ community support available, the resources which can actually be brought to bear, and the decision making criteria which will be used by next years planners. Many of the audit activities required to meet these commitments are currently proving their worth, i.e., Michigan Department of Education, Chapter 4 Projects.

It is important to remember that a new program at the local level which is allowed to run its course is completely at the mercy of its leadership. Experienced and successful project directors are scarce. The alternative source of this type of personnel is available only

through training. And even well trained individuals need occasional assistance until they become experienced. Selective intervention on the part of the knowledgeable program auditor will assure project success potential and management competence.

It must be noted that the interventionist oriented program auditor does not necessarily jeprodize a basic requirement of the audit process; that of objectivity. It will still be the responsibility of the auditor to..."implement a performance control system based upon external reviews designed to verify results and assess the appropriateness of procedures for determining the effectiveness of program operations and management." As an outsider the program auditor will still bring objectivity to a project. But the auditor will not have to remain entirely mute when asked to make recommendations concerning a program area in which he is knowledgeable. The program auditor must still provide recommendations as he did in his earlier role. And the recommendations will have to be decided upon their own merit by local personnel operating within local constraints.Even as an interventionist, the program auditor is still an advisor.

Program audit of the future will provide a valuable resource at the local level. It will be incorporated into on-going educational programs and find application in all discipline areas. Preliminary work done by some of my Associates in this area has resulted in the development of a model which incorporates program audit into the type of comprehensive planning, development, implementation, operation, and assessment activities conducted by every school district across the nation. Local districts willing to undertake program auditing at their own expense will find that the results speak for themselves. Of this I am certain.